

IRS Filings Due for US Chapters

Who must file Form 990-N (*e-Postcard*)?

Under the Pension Protection Act of 2006, most small tax-exempt organizations whose [gross receipts](#) are [normally \\$50,000 or less](#) must file Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ*. Before this law was enacted, these small organizations were not required to file annually with the IRS. The first filings were due in 2008 for [tax years](#) ending on or after December 31, 2007.

When is the *e-Postcard* due? How often do I need to file?

The *e-Postcard* is due every year by the 15th day of the 5th month after the close of your tax year (usually the same as your accounting period). For example, if your tax year ended on December 31, the *e-Postcard* is due May 15 of the following year. If the due date falls on a Saturday, Sunday or legal holiday, the due date is the next business day.

If you do not file your *e-Postcard* on time, the IRS may send you a reminder notice but you will not be assessed a penalty for late filing the *e-Postcard*. However, an organization that fails to file required *e-Postcards* (or information returns – Forms 990 or 990-EZ) for three consecutive years will [automatically lose its tax-exempt status](#). The automatic revocation of the organization's tax-exempt status will not take place until the filing due date of the third year.

Does an organization whose gross receipts are normally \$50,000 or less have to file the *e-Postcard* if its application for tax exemption is pending?

Yes, but to do so an officer of the organization must first call Customer Account Services at 1-877-829-5500 (a toll-free number) and ask that the organization be set up to allow filing of the *e-Postcard*.

Does my organization have to file the *e-Postcard* if it is a subordinate organization in a group exemption?

If your chapter is a subordinate of a parent organization (NAWCC Exempt Group). You must still file the *e-Postcard* unless you file Form 990 or 990-EZ.

How much does it cost to file the *e-Postcard*?

Filing the *e-Postcard* is free. To access the filing system, go to [our e-Postcard page](#) and then click on the link under **How To File**. Or go directly to the filing site at <http://epostcard.form990.org>. There is no paper form. The NAWCC can assist if you or file on your behalf. Contact shumphrey@nawcc.org for assistance.

What information do I need to provide on the *e-Postcard*?

The *e-Postcard* is easy to complete. All you need is the following information:

- Organization's legal name –

- An organization's legal name is the organization's name as it appears in the articles of incorporation or similar organizing document, as most recently amended and (when required by state law) filed with the appropriate state authority. If you have changed your organization's legal name, you must [inform the IRS of the new name and provide certain supporting documentation](#) before filing your *e-Postcard*. You should report the change of name as far in advance of your filing deadline as possible. If you haven't received an affirmation letter reflecting your name change by the time your return is due, you will have to file a paper return (Form 990 or 990-EZ) for the year in which you changed your name and report the change of name on the paper return.
- Any other names your organization uses – If the organization is known by or uses other names to refer to the organization as a whole (and not to its programs and activities), commonly referred to as Doing-Business-As (DBA) names, they should be listed.
- Organization's mailing address – The mailing address is the current mailing address used by the organization. If the organization's mailing address has changed since it filed its previous return (Form 990 or 990-EZ) or *e-Postcard* simply enter the new mailing address.
- Organization's website address (if you have one).
- Organization's [employer identification number](#) (EIN) –
 - Every tax-exempt organization must have an EIN, sometimes referred to as a Taxpayer Identification Number (TIN), even if it does not have employees. The EIN is a unique number that identifies the organization to the Internal Revenue Service. Your organization would have acquired an EIN by filing a Form SS-4 prior to requesting tax-exemption. The EIN is a 9-digit number and the format of the number is NN-NNNNNNN (for example: 00-1234567).
 - If you do not know your EIN, you may be able to find it on the organization's bank statement, application for Federal tax-exempt status, or prior year return.
 - Please note that the EIN is not your *tax-exempt number*. That term generally refers to a number assigned by a state agency that identifies organizations as exempt from state sales and use taxes.
 - If you do not have an EIN, see the [Instructions](#) for Form SS-4 for different ways to apply for an EIN. DO NOT use the EIN of a parent or other organization.
- Name and address of a principal officer of your organization –
 - Usually president, vice president, secretary, or treasurer – often specified in the organization's by-laws.
- Organization's annual tax year –
 - Like any taxpayer, exempt organizations must keep books and reports and file returns based on an annual accounting period called a tax year. A [tax year](#) is usually 12 consecutive months that can be either calendar year or fiscal year and is often specified in the organization's by-laws.
- Answers to the following questions:
 - Are your [gross receipts](#) still [normally \\$50,000 or less](#)?
 - Has your organization terminated or gone out of business?

How can I determine what my exempt organization's tax year is?

A tax year is usually 12 consecutive months. There are two kinds of tax years:

- **Calendar Tax Year:** This is a period of 12 consecutive months beginning January 1 and ending December 31; or
- **Fiscal Tax Year:** This is a period of 12 consecutive months ending on the last day of any month except December.

Generally, your tax year (or accounting period) can be found in the following documents:

- Your organization's by-laws.
- Your application for federal tax-exempt status (Form 1023 or Form 1024) or the determination letter you received approving your tax-exempt status.
- The application, Form SS-4, your organization filed to obtain its employer identification number (EIN).
- A copy of a prior year return, Form 990 or 990-EZ, that you filed with the IRS.

What happens if I fail to file the *e-Postcard* (or Form 990 or Form 990-EZ)?

An organization that fails to file the required *e-Postcard* (or annual return) for three consecutive tax years [automatically loses its tax-exempt status](#). The revocation of an organization's tax-exempt status does not take place until the filing due date of the third year. For example, if your *e-Postcard* was due on May 15, 2008 (for tax year 2007) and you did not timely file in 2007, 2008 or 2009, you lose your tax-exempt status effective on the 2010 due date.

Can an organization have its tax-exempt status reinstated if it was revoked for failing to file for three consecutive years?

Yes, but you must apply (or reapply) and pay the appropriate user fee to have your tax-exempt status reinstated if it was revoked because you failed to file for three consecutive years. An exemption application is required even if your organization was not originally required to file an application. Reinstatement of exempt status, if the application is approved, will generally be effective the date the application was filed, although reinstatement may be retroactive to the date of revocation if the organization shows that it had reasonable cause for not filing for three consecutive years. Reinstatement of tax-exempt status may be retroactive to the date of revocation if the organization can show that it had reasonable cause for not filing. To apply for tax-exempt status, use [Form 1023](#), *Application for Recognition of Exemption* (if you are a section 501(c)(3) organization) or [Form 1024](#), *Application for Exemption under Section 501(a)* (for other types of tax-exempt organizations). Most NAWCC Chapters are eligible for 501(c)(7) and will need to file Form 1024.

How will the public get access to information on the *e-Postcard*?

To search for organizations that have filed an *e-Postcard* and to view their filings, see [Exempt Organizations Select Check](#). You can also download the entire database of *e-Postcard* filings on that site.

Source: IRS website